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March 8, 2002

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

Re: Cambridge Electric Light Company/ Commonwealth Electric Company
D.T.E. 00-83

Dear Madam Secretary:

Cambridge Electric Light Company and Commonwealth Electric Company (the "Companies") are pleased to supply their responses to the information requests listed on the attached sheet.

Sincerely,

A handwritten signature in black ink that reads "John Cope-Flanagan". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

John Cope-Flanagan

Enclosures

cc: Caroline M. O'Brien, Hearing Officer
Jeffrey Hall, Rates and Revenue Requirements Division (7 copies)
Joseph Rogers, Assistant Attorney General
Robert N. Werlin, Esq.
Service List D.T.E. 00-83

Responses to Information Requests

DTE-5-6

DTE-5-8

March 8, 2002

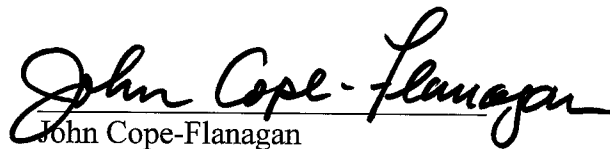
**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

Cambridge Electric Light Company)
Commonwealth Electric Company)

D.T.E. 00-83

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing responses to information requests in accordance with Department rules.



John Cope-Flanagan

Attorney for

NSTAR Electric & Gas Corporation

800 Boylston St., Floor 17

Boston, MA 02199

DATED: March 8, 2002

Information Request DTE-5-6

Please refer to COM-BKR-1 at 4. Please provide additional detail and supporting workpapers regarding the \$3,359 employee severance line item in 1999.

Response

Please see Exhibit COM-BKR-3, included in the initial November 2000 filing, and the responses to Information Requests AG-2-16, AG-2-17, AG-2-18, AG-2-19, AG-2-20, and DTE-2-6.

Information Request DTE-5-8

Please refer to COM-BKR-2 at 2, at the Line "General Plant Allocated to Generation." Please provide additional explanation as to the composition of this line item.

Response

The Line "General Plant Allocated to Generation" referenced in Exhibit COM-BKR-2 at 2 originated as an estimate in the Restructuring Filing D.P.U./D.T.E. 97-111. It was anticipated at that time that some of the plant sold during the divestiture of the power plants would include items classified as General Plant (Accounts 389-399). The 1998 Reconciliation Filing (D.T.E. 99-90) includes a true-up to actual of the plant sold in the divestiture. Commonwealth determined, at that time, that no plant classified as general was sold as part of the divestiture. The General Plant Allocated to Generation included in previous filings was returned to customers as a reduction to the Capital Additions Transaction Costs, which increased the Residual Value Credit.